DECLARATION AND POWER OF ATTORNEY	Attorney Docket No.
FOR PATENT APPLICATION	

As a below named inventor, I hereby declare that: my residence, post office address and citizenship are as stated next to my name; that I verily believe that I am the original, first and sole inventor (if only one name is listed below) or a joint inventor (if plural inventors are named below) of the invention entitled: **RARE EARTH MAGNET AND METHOD FOR MANUFACTURING THE SAME**, the specification of which is attached hereto unless the following box is checked:

[x]	The specification was filed on	<b>September 19, 2001</b>	
	and was assigned Serial No	09/955,306	
		(if known)	
	and was amended on		
		(if applicable)	

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of federal Regulations, §1.56.

I do not know and do not believe the same was ever known or used in the United States of America before my or our invention thereof, or patented or described in any printed publication in any country before my or our invention thereof, or more than one year prior to this application, that the same was not in public use or on sale in the United States of America more than one year prior to this application, that the invention has not been patented or made the subject of an inventor's certificate issued before the date of this application in any country foreign to the United States of America on an application filed by me or my legal representatives or assigns more than twelve months prior to this application, and that no application for patent or inventor's certificate on this invention has been filed in any country foreign to the United States of America prior to this application by me or my legal representatives or assigns, except as follows:

I hereby claim foreign priority benefits under Title 35, United States Code, §119 of any foreign application(s) for patent or inventor's certificate listed below and checked at right:

Prior Foreign Application(s)				Priority Claimed	
(Number)	(Country)	(Month/Day/Year Filed)	Yes	No	
2000-283680	Japan	9/19/2000	X		
	-				

All foreign applications, if any, for any Patent or Inventor's Certificate filed more than 12 months prior to the filing date of this application:

Country	Application No.	Date of Filing (Month/Day/Year)

Thereby claim the benefit under Title 35, United States Code, §119(e) or §120, as applicable, of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, §112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, §1.56 which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

Application Serial No.	Filing Date	Status: patented, pending, abandoned

I hereby appoint the following attorneys to prosecute this application and/or any international application and to transact all business in the Patent and Trademark Office connected therewith:

Daniel W. Sixbey, (Reg. No. 20,932) Charles M. Leedom, Jr. (Reg. No. 26,477) David S. Safran (Reg. No. 27,997) Donald R. Studebaker (Reg. No. 32,815) Tim L. Brackett (Reg. No. 36,092) Robert M. Schulman (Reg. No. 31,196) Daniel S. Song (Reg. No. 43,143) Stuart J. Friedman (Reg. No. 24,312) Gerald J. Ferguson, Jr. (Reg. No. 23,016) Thomas W. Cole (Reg. No. 28,290) Jeffrey L. Costellia (Reg. No. 35,483) Eric J. Robinson (Reg. No. 38,285) Thomas M. Blasey (Reg. No. 33,475) Marc S. Kaufman (Reg. No. 35,212)

Send Correspondence to:

NIXON PEABODY LLP

8180 Greensboro Drive, Suite 800 McLean, Virginia 22102 Telephone: (703) 790-9110

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of first inventor Futoshi KUNIYOSHI		
Inventor's Signature Fitoski Kuniyoski	Date: October 24, 2001	
P.O./Residence Address: 1-960-1-201, Hirose, Shimamoto-cho, Mishima-gun, Osaka 618-0011 Japan		
Citizenship: Japan		

Full name of second inventor Hitoshi MORIMOTO	
Inventor's Signature Hitashi Marinato	Date: October 26.200
P.O./Residence Address: 330-18, Hirataoka, Wadayama-cho, Asago-gun, Hyo	ogo 669-5215 Japan
Citizenship: Japan	